

County Government. Samuel G. Smith. Hillsboro, Va. Pocahontas Co. # 1.

At the time of the formation of Pocahontas County in 1821 very little if any money was needed, therefore taxation was given little if any thought by the pioneers that settled the upper part of the Greenbrier valley and the tax that was collected at that time was collected equally among the tithable persons within the borders of the county, as a young man with no property had to pay the same as the man with a farm and stock, this may have been alright at first but as farms were established and the production of livestock began to grow this was not a fair means of raising taxes so the people began to talk and in a short time it was thought advisable to appoint an Assessor to go about over the County and list all property, and in this way all paid some taxes but the larger stock and land owners gradually started paying on what they had.

All the tax money needed about 1821 to 1865 was to pay the salaries of our county officials, which at that time amounted to only a few hundred dollars, but as the county grew both in population and wealth it gradually took more revenue to run it, as each year some office was added or some improvements had to be done for the betterment and growth of the county, so in a course of time the county government was functioning properly and efficiently with a minimum cost to the citizens within her borders, it was run with a gradual rise in taxation until about 1890 to 1900

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at which time it had begun to raise rapidly as more and better roads had to be built and maintained, we had to have more educational facilities to meet the needs of this fast expanding county, and it was in ~~ix~~ this period that the county seat was removed from Huntersville to its present location, these new county buildings all cost money that was raised by taxation. The period between 1890 and 1915 might be termed the prosperity period for it was about this time that most of our timber was manufactured, with payrolls for our people, the tax burden being carried in a large degree by the many operators and manufacturers that came in from outside the county, as they helped build our roads, finance our schools and in many instances contributed school buildings in order that their employees might educate their children in these lumbering towns at home.

No doubt the tax burden of Pocahontas County would have been greater had it not been for these men to operate our greatest natural resources, paying high taxes and contributing in other ways toward maintaining our county government. And so it was when our timber had all been operated and these men had moved out that our tax load became very heavy for it took about the same amount of money to operate our county affairs and sources of revenue were not available only on our land and livestock and so we went along at this rate for many years but the load was getting very

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heavy and the taxpayers were so to speak staggering from the load, and something had to be done to relieve the situation, as many farmers were being sold out largely on account of their gross income not being sufficient to meet current expenses, cost of living and pay the high rate of taxes they were forced to pay, this was especially true with the farmer of which a greater part of the population consisted of farmers, as this same condition existed throughout the state, taxation was discussed pro and con until 1932 when the people of the county and state voted upon one of the most vital questions, taxation and The Tax Limitation Amendment which carried by a large majority in the county and state thus relieving to a large degree our tax burden, but in order to make up this revenue other measures had to be passed whereby advisable as a source of revenue collected by the state and a percent returned to the county in which it was raised namely the Consumers sales tax and others, thus the change from our old tax system to our present system. Under the present tax system the population of Pocahontas as whole are very well satisfied, as the farmer that paid around \$ 100.00 under the old tax law pays about half as much and the fellow that use to pay no taxes at all is contributing his share of taxes that goes to finance our county in some way or other. Instead of all our money being raised by levy a part of it is collected on the sale of

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...ries and other products that are sold not counting inheritance tax
and others which help to make up the revenue with which to operate
both local county and state and federal government.

Information. Court Records. Marlinton. W. Va.